



**THE CAMBRIDGE MOSQUE TRUST
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**



Chartered Accountants
Insolvency Practitioners

Cooper Young & Partners Ltd
Chartered Accountants

The Cambridge Mosque Trust Contents

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The Cambridge Mosque Trust
Reference and Administrative Details
For The Year Ended 31 December 2024

Trustees	Dr Timothy Winter - Chairman
	Mr Sohail Bhatti - Treasurer
	Ms Zeynep Coskun
	Mr Burhanettin Aktas
	Prof Aziz Akgul
	Dr Henning Grosse Ruse Khan
	Mrs Shahida Rehman
	Dr Selim Argun
	Mr Erdem Arioglu
Charity Number	1164931
Principal Address	309-313 Mill Road
	Cambridge
	Cambridgeshire
	CB1 3DF
Auditors	Cooper Young & Partners Ltd
	Chartered Accountants
	Hunters House
	109 Snakes Lane West
	Essex, London IG8 0DY

The Cambridge Mosque Trust
Trustees' Report For The Year Ended 31 December 2024

The trustees present their report and the consolidated financial statements for the year ended 31 December 2024.

Objectives and Activities

Aims and Objectives

The Charity's Objectives as set out in its governing document are:

To advance the Islamic faith for the public benefit by the provision, maintenance and management of a mosque and ancillary premises to include the provision of educational and religious classes.

- To propagate and expand the teachings and message of Islam as a compassionate religion in in total compliance with law of land.
- To seek and build better understanding of Islam and other faiths through interfaith dialogue and multicultural activities.
- To provide cultural and educational facilities which improves cultural values and knowledge in society.
- To establish liaison and work with government, voluntary sector, local authority, statutory bodies and individuals for the mutual benefit of all.
- To support interfaith relations, building bridges of good relation in the society, the empowerment of women and youth engagement.

In pursuance of these objects, the Trust hosts a range of services and activities for the benefit of the public.

Significant Activities

Acquisition of Subsidiary and Trading Activities

During the year, the charity acquired 100% of the share capital of Countryside Burials Limited, a trading subsidiary established to support the charitable objectives of Cambridge Mosque Trust through the provision of high-quality, Sharia-compliant burial services. The acquisition enables the charity to manage burial operations in a structured and sustainable manner while ensuring that any profits generated by the subsidiary are donated to the charity to support its wider religious, educational and community activities.

Countryside Burials Limited operates as a wholly owned trading company, maintaining separate accounting records and governance arrangements in accordance with charity law and best practice. The Trustees oversee the subsidiary's performance through regular reporting and ensure that trading activities remain aligned with the charity's values and do not expose the charity to undue financial risk.

The subsidiary's activities during the year included the management of burial plots, maintenance of burial grounds, and the administration of related services. The Trustees consider the acquisition to be an important step in securing long-term community burial provision and strengthening the charity's capacity to deliver wider public benefit.

Public Benefit

Trustees of a charity have a duty to report in their Annual Report on their charity's public benefit. The Trustees of The Cambridge Mosque Trust have considered the requirements, which are explained on the Charity Commission website.

The following sections of this report set out The Cambridge Mosque Trust's aims and priorities, and report on the activity and successes in the year, as well as explaining the plans for the current financial year.

The Trustees have considered this matter and concluded:

- That the aims of the organisation continue to be charitable.
- That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need.
- That the benefits for the public, are not unreasonably restricted in any way.
- That there is no detriment or harm arising from the aims or activities.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

We always remember and pray for those generous souls in the Cambridge community and around the world who placed their confidence in us and donated so generously over the years.

The Cambridge Central Mosque opened its doors in April 2019 and since then has won a host of architectural accolades, including Architect's Journal (AJ) Best Community and Faith Project 2019, Brick Development Association (BDA) Best Public Building 2019 and four Structural Timber Awards 2019, including Project of the Year. In 2021, Cambridge Mosque won RIBA East Project Architect of the Year, Building of the Year, Client of the Year and a Regional Award and was shortlisted for the 2021 RIBA Stirling Prize.

Prayer Facilities

The Mosque is typically open to the public every day from 10am up to 9pm in the winter months, and later in the summer months. The Friday sermon and weekly talks are delivered in English, with occasional sessions in community languages and, at times, with British Sign Language interpretation for deaf worshippers.

**The Cambridge Mosque Trust
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Religious Teaching

Regular religious lectures are held in the main prayer hall for men, women and children. These sessions help promote a clearer understanding of Islamic teachings and support both spiritual and academic growth in a safe environment. Over 150 students were actively enrolled in structured classes throughout the year, with many more attending the open sessions in the prayer hall.

Guest Speakers

We were honoured to host a range of distinguished guest speakers and reciters throughout the year, delivering educational seminars, Friday sermons, recitations and special lectures. Highlights included a zakat workshop with Sohail Hanif, a lecture on The Qur'an and the Modern Age by Tom Facchine, Ramadan prayer recitations by Tareq Moqbel, a book reading with Aisha Gray, a talk on the young Companions by Hisham Abu Yusuf and a book launch with Diana Darke. We also welcomed several guest khateebis for Friday sermons, including Sulayman Van Ael and Feraidoon Mojadedi.

Ramadan and Eid

Our popular 24-hour online Ramadan TV station returned alongside livestreaming of the majority of our activities, all free of charge and without advertising. Each night we welcomed approximately 1,000 worshippers for the evening prayer and served over 13,000 meals across the month - generously funded by donors. We also facilitated all-night worship during the final ten nights. Both Eid prayers in 2024 were held at Parker's Piece in collaboration with all Cambridge Mosques, with over 5,000 people attending on each occasion.

Garden

The garden remains a major attraction and is maintained largely by dedicated volunteers. We have introduced specialist garden tours and the space is expected to feature on Monty Don's British Gardens in 2025.

Launch of the Endowment

We were delighted to launch our endowment fund with the purchase of Brinkley Woodland Cemetery, a natural woodland burial site that aligns perfectly with our values. The cemetery provides space for people of all or no faiths, alongside a dedicated Muslim burial area. In addition to contributing to the Mosque's endowment and long-term sustainability, it fulfils a much-needed community service - offering burial provisions that meet Muslim requirements and providing flexible, short-notice arrangements when families need them most.

Disaster Relief Donations.

Our generous mosque community continues to support humanitarian needs around the world including Palestine. During the year a total of £86,706 was distributed to Islamic Relief and National Zakat Foundation.

Mosque Book Launch

In November, we hosted the launch of Cambridge Central Mosque: The Sacred Re-Imagined, written by Michael Glover. The book beautifully explores the Mosque's architectural design, its blend of Islam and British identity and begins to showcase its role within the community.

Interfaith Harmonies

Our work with local faith leaders continues to grow. Our Imams attended open iftars with other faith communities, promoting understanding of Ramadan and through the year we hosted several interfaith sessions and tours, most notably in partnership with the Woolf Institute.

Initiatives

Several key initiatives were delivered throughout the year. Our Reviving the Sunnah campaign, run in partnership with Cambridge Water, placed a strong emphasis on water conservation, aligning closely with our eco-principles. We also participated in the Cambridge Festival, hosting talks on Islam & the Environment and Islam & the Natural Sciences. Additionally, we secured funding from the Access Network to deliver the Greening Muslim Programme in 2025, enabling participants to attend free seminars and field trips exploring Islam and the natural world.

Community Outreach

The Health Hub continued its excellent work by offering health-focused educational events. This year also saw the launch of the Youth Hub, providing regular activities for young people, and the Community Hub, which began with family walks and local litter-picking initiatives. All of the services offered by our Hubs, are volunteer led and offered free of charge.

Newcomers to the UK are often shocked by the rising levels of deprivation in our country, and sadly Cambridge has the highest inequality rate of any UK city. Our Mosque basement was again busy on two separate occasions with eager volunteers packing food for needy local residents in partnership with Islamic Relief. The Mosque has also operated Open Warm Rooms, so that on cold days local residents of every background and belief can warm up in the Mosque and enjoy a complementary cup of tea or coffee.

Volunteers

Our volunteers remain at the heart of everything we do and very little would be possible without their dedication. Their support spans events, stewarding, the call to prayer, teaching, administration, guided tours and more. Over the past year, more than 100 volunteers generously contributed their time to support our services.

**The Cambridge Mosque Trust
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Financial Review

Financial Position

Income for the year was £1,585,271 (2023: £1,673,954) and was derived from donations of £1,576,195 (2023: £1,672,286) and investment income of £1,046 (2023: £1,668). Expenditure for the year was £1,978,249 (2023: £2,032,063) and was mainly related to fundraising, depreciation and operating costs for the mosque.

At the end of the reporting period the charity reflects a net asset position of £30,286,148 (2023 - £30,679,126) representing £664,135 (2023: £344,336) as unrestricted funds, £100,000 (2023: £nil) as endowment funds and £29,522,013 (2023: £30,334,790) as restricted funds.

The financial controls of the charity are managed and controlled by the trustees without any remuneration.

Reserves Policy

It is the policy of the charity that the unrestricted funds which have not been designated for a specific use, be maintained at a level equivalent to at least 2 months mosque running expenditures approximately £145,000. The trustees consider that the reserves maintained at this level will ensure that in the event of a significant drop in funding they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year and at the year-end free reserves were £683,012 (2023: £341,703), which would allow it to meet the short-term operational costs.

Risk Management

The Board of Trustees is responsible for overseeing the risks faced by the charity. Detailed consideration of risk is delegated to the Operational committee. Risks are identified, assessed, and appropriate controls established throughout the year. A formal review of the charity's risk management processes is carried out annually.

Risk is managed under the main headings of financial sustainability, projects, and events. Through the processes established, the Board is satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised, however, that systems and procedures can provide reasonable, but not absolute, assurance that major risks are fully managed.

The Trustees have reviewed the key areas of risk at this stage of the project:

1. Shortfall in funding - all funding is from donations. The Trustees continue to secure further donations to cover the future operating costs of the mosque by holding fundraising events and appeals during Ramadan.
2. Health and Safety regular training is held for staff and volunteers including first aid, fire safety procedures and DBS checks to ensure safe use of mosque by visitors.

Structure, Governance and Management

Trustee Selection Methods

When appointing new trustees, the board of Trustees consider the skills, knowledge and experience of the individual in making the appointment. Notwithstanding this, the trustees acknowledge their collective responsibility over the strategic direction, governance and operations of the charity. The Charity provides introductory material, reports and leaflets as part of further training as required for new Trustees.

Organisational Structure

The trustees are responsible for approving the annual financial budgets and ensuring the activities of the charity are in line with the objectives of the charity. The day-to-day operations and management of the Cambridge Central Mosque are delegated to operations subcommittee which consists of the UK-based Trustees and the Operations Director (Mr Fezaan Azam). The latter is responsible for the day-to-day operations and has team of admin staff and volunteers as well as three Imams to support him.

CMT is a Charitable Incorporated Organisation and was registered on 18 December 2015 under the charity number 1164931. Under the governing document the Charity can have up to 2 appointed Trustees and 11 nominated Trustees. Nominated trustees are appointed for a term of 4 years.

The two appointed Trustees term is 3 years, and nominated trustees' term is 4 years each can serve up to 3 continues terms.

The Trustees who served during the year were:

- Mr Timothy Winter (Chairman)
- Mr Sohail Bhatti (Treasurer)
- Ms Zeynep Coskun (Fundraiser)
- Mr Burhanettin Aktas
- Prof Aziz Akgül
- Dr Henning Majid Grosse Ruse
- Mrs Shahida Rehman
- Dr Selim Argun
- Mr Erdem Arioglu

**The Cambridge Mosque Trust
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

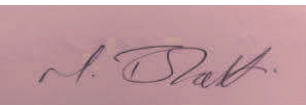
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees and signed on its behalf by:



Trustee

29 December 2025

**Independent Auditor's Report
to the Members of
The Cambridge Mosque Trust**

Opinion

We have audited the financial statements of The Cambridge Mosque Trust (the "charity") for the year ended 31 December 2024 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on Which We Are Required to Report by Exception

In the light of the knowledge and understanding of the charity and its environment obtained during the course of our audit, we have not identified any material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 2—5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report (continued)
to the Members of
The Cambridge Mosque Trust

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design our audit procedures to identify and detect material misstatements in the financial statements arising from irregularities, including fraud, in accordance with auditing standards. The extent to which our procedures are capable of detecting such irregularities is influenced by factors such as the nature of the charity, the effectiveness of its internal controls, and the nature of the evidence obtained.

We obtained an understanding of the legal and regulatory frameworks applicable to the charity, including charity law, the Charities SORP (FRS 102), and other relevant reporting requirements. We assessed the susceptibility of the financial statements to material misstatement due to irregularities, including fraud, by considering incentives and opportunities that may exist for management override or manipulation of results.

We made enquiries of management and those charged with governance to understand:

- the systems and controls in place to prevent and detect irregularities and fraud;
- the areas of the financial statements most susceptible to significant risk; and
- any known, suspected, or alleged fraud, based on this assessment, the key audit procedures performed to detect irregularities, including fraud, included:
 - Identifying and testing journal entries, with a particular focus on those that were significant or unusual.
 - Reviewing financial statement disclosures to assess whether accounting policies have been appropriately applied.
 - Evaluating compliance with the legal and regulatory frameworks relevant to the charity.
 - Testing revenue streams for evidence of management bias or manipulation.
 - Obtaining third-party confirmations of material bank and investment balances and performing physical verification of key assets.
 - Agreeing expenditure and payroll costs to supporting documentation to confirm the existence and validity of transactions and staff.
 - Documenting and verifying significant related-party transactions and balances.

There are inherent limitations in the audit process, and therefore an unavoidable risk exists that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities, including fraud, rests with those charged with governance of the charity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use Of Our Report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Manish Sangani

Manish Sangani (Senior Statutory Auditor)
For and on behalf of Cooper Young & Partners Ltd

29 December 2025

Chartered Accountants
Hunters House
109 Snakes Lane West
Essex, London
IG8 0DY

The Cambridge Mosque Trust
Consolidated Statement of Financial Activities
For The Year Ended 31 December 2024

				2024	2023
		Unrestricted funds	Restricted funds	Endowment funds	Total funds
Notes	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	1,296,174	180,021	100,000	1,576,195
Other trading activities	4	8,030	-	-	8,030
Investments	5	1,046	-	-	1,046
		1,305,250	180,021	100,000	1,585,271
EXPENDITURE ON:					
Raising funds	7	(45,516)	-	-	(45,516)
Charitable activities:	7				
Mosque running costs		(507,535)	(905,592)	-	(1,413,127)
Support costs		(20,589)	-	-	(20,589)
Governance costs		(19,099)	-	-	(19,099)
Direct staff costs		(291,930)	-	-	(291,930)
Charitable activities		(75,385)	(87,206)	-	(162,591)
Trading activities		(25,397)	-	-	(25,397)
		(985,451)	(992,798)	-	(1,978,249)
NET EXPENDITURE		319,799	(812,777)	100,000	(392,978)
NET MOVEMENT IN FUNDS		319,799	(812,777)	100,000	(392,978)
RECONCILIATION OF FUNDS:					
Total funds brought forward		344,336	30,334,790	-	30,679,126
TOTAL FUNDS CARRIED FORWARD	19	664,135	29,522,013	100,000	30,286,148

The notes on pages 14 to 24 form part of these financial statements.

The Cambridge Mosque Trust
Comparative Statement of Financial Activities (Charity)
For The Year Ended 31 December 2024

				2023
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	1,048,556	623,730	1,672,286
Investments	5	1,668	-	1,668
		<u>1,050,224</u>	<u>623,730</u>	<u>1,673,954</u>
EXPENDITURE ON:				
Raising funds	7	(85,490)	-	(85,490)
Charitable activities:	7			
Mosque running costs		(521,906)	(914,437)	(1,436,343)
Support costs		(19,256)	-	(19,256)
Governance costs		(14,026)	-	(14,026)
Direct staff costs		(219,067)	-	(219,067)
Charitable activities		-	(257,881)	(257,881)
		<u>(859,745)</u>	<u>(1,172,318)</u>	<u>(2,032,063)</u>
NET EXPENDITURE		<u>190,479</u>	<u>(548,588)</u>	<u>(358,109)</u>
NET MOVEMENT IN FUNDS		<u>190,479</u>	<u>(548,588)</u>	<u>(358,109)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		153,857	30,883,378	31,037,235
TOTAL FUNDS CARRIED FORWARD	19	<u>344,336</u>	<u>30,334,790</u>	<u>30,679,126</u>

The Cambridge Mosque Trust
Consolidated Statement of Financial Position
As At 31 December 2024

				2024	2023
		Unrestricted funds	Restricted funds	Endowment funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	12	56,061	-	-	56,061
Tangible Assets	13	355,944	28,779,426	-	29,135,370
		56,061	29,135,370	-	29,191,431
CURRENT ASSETS					
Debtors	15	45,785	14,731	-	60,516
Cash at bank and in hand		706,540	371,912	100,000	1,178,452
		752,325	386,643	100,000	1,238,968
Creditors: Amounts Falling Due Within One Year	16	(81,096)	-	-	(81,096)
NET CURRENT ASSETS (LIABILITIES)		671,229	386,643	100,000	1,157,872
TOTAL ASSETS LESS CURRENT LIABILITIES		727,290	29,522,013	100,000	30,349,303
PROVISIONS FOR LIABILITIES					
Deferred tax Provisions	17	(63,155)	-	-	(63,155)
NET ASSETS		664,135	29,522,013	100,000	30,286,148
FUNDS OF THE CHARITY					
Endowment Funds				100,000	-
Restricted Funds				29,522,013	30,334,790
Unrestricted Funds				664,135	344,336
TOTAL FUNDS	19			30,286,148	30,679,126

On behalf of the board



Mr Sohail Bhatti
Trustee

29 December 2025

The notes on pages 14 to 24 form part of these financial statements.

The Cambridge Mosque Trust
Charity Statement of Financial Position
As At 31 December 2024

					2024	2023
		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	Notes	£	£	£	£	£
FIXED ASSETS						
Tangible Assets	13	-	28,779,426	-	28,779,426	29,683,586
Investments	14	-	355,944	-	355,944	-
		-	29,135,370	-	29,135,370	29,683,586
CURRENT ASSETS						
Debtors	15	45,655	14,731	-	60,386	29,589
Cash at bank and in hand		698,166	371,912	100,000	1,170,078	1,057,683
		743,821	386,643	100,000	1,230,464	1,087,272
Creditors: Amounts Falling Due Within One Year	16	(62,376)	-	-	(62,376)	(91,732)
NET CURRENT ASSETS (LIABILITIES)		681,445	386,643	100,000	1,168,088	995,540
TOTAL ASSETS LESS CURRENT LIABILITIES		681,445	29,522,013	100,000	30,303,458	30,679,126
NET ASSETS		681,445	29,522,013	100,000	30,303,458	30,679,126
FUNDS OF THE CHARITY						
Endowment Funds					100,000	-
Restricted Funds					29,522,013	30,334,790
Unrestricted Funds					681,445	344,336
TOTAL FUNDS	20				30,303,458	30,679,126



Mr Sonali Bhatti

Trustee

29 December 2025

The notes on pages 14 to 23 form part of these financial statements.

The Cambridge Mosque Trust
Consolidated Statement of Cash Flows
For The Year Ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net cash generated from operations	1	312,223	567,215
Credit card charges on donation received		(20,572)	(13,956)
Net cash generated from operating activities		<u>291,651</u>	<u>553,259</u>
Cash flows from investing activities			
Purchase of intangible assets		(65,954)	-
Purchase of tangible assets		(104,757)	(3,161)
Interest received		1,046	1,668
Net cash used in investing activities		<u>(169,665)</u>	<u>(1,493)</u>
Increase in cash and cash equivalents		121,986	551,766
Cash and cash equivalents at beginning of year	2	<u>1,056,466</u>	<u>504,700</u>
Cash and cash equivalents at end of year	2	<u><u>1,178,452</u></u>	<u><u>1,056,466</u></u>

The Cambridge Mosque Trust
Notes to the Statement of Cash Flows
For The Year Ended 31 December 2024

1. Reconciliation of expenditure to cash generated from operations

	2024	2023
	£	£
Net expenditure	(392,978)	(358,109)
Adjustments for:		
Interest expense	20,572	13,956
Interest income	(1,046)	(1,668)
Amortisation of intangible assets	9,893	-
Depreciation of tangible assets	905,592	914,437
Profit on revaluation of fixed assets	(252,619)	-
Movements in working capital:		
(Increase)/decrease in trade and other debtors	(30,927)	37,929
Increase/(decrease) in trade and other creditors	53,736	(39,330)
Net cash generated from operations	<u>312,223</u>	<u>567,215</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2024	2023
	£	£
Cash at bank and in hand	1,178,452	1,057,683
Overdraft facilities repayable on demand	-	(1,217)
Cash and cash equivalents as stated in the Statement of Cash Flows	<u>1,178,452</u>	<u>1,056,466</u>

3. Analysis of changes in net funds

	As at 1 January 2024	Cash flows	As at 31 December 2024
	£	£	£
Cash at bank and in hand	1,057,683	120,769	1,178,452
Overdraft facilities repayable on demand	(1,217)	1,217	-
Cash and cash equivalents	<u>1,056,466</u>	<u>121,986</u>	<u>1,178,452</u>

**The Cambridge Mosque Trust
Notes to the Financial Statements
For The Year Ended 31 December 2024**

1. General Information

The Cambridge Mosque Trust is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1164931. The principal address is 309-313 Mill Road, Cambridge, Cambridgeshire, CB1 3DF.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentation currency is pounds sterling. The financial statements are rounded to the nearest £1.

The principal accounting policies applied in the preparation of these financial statements are set out below.

Basis of consolidation

The consolidated financial statements incorporate the financial statements of the charity and its wholly owned subsidiary, Countryside Burials Limited, for the year ended 31 December 2024. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The subsidiary is consolidated on a line-by-line basis from the date of acquisition, 2 April 2024, being the date on which control passed to the charity. The results of the subsidiary for the period prior to acquisition have been treated as pre-acquisition and are excluded from the group Statement of Financial Activities.

The financial statements of the subsidiary have been prepared for an extended accounting period of 17 months to 31 December 2024 in order to align the subsidiary's reporting date with that of the charity.

On consolidation, intra-group balances, transactions and unrealised gains and losses are eliminated in full.

The group has no non-controlling interests, as the charity owns 100% of the issued share capital of the subsidiary.

2.2. Financial Reporting Standard 102 - Reduced Disclosure Exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

The charity is a qualifying entity as defined by FRS 102. In accordance with the provisions of FRS 102, the charity has taken advantage of the exemption from preparing an individual statement of cash flows. A consolidated statement of cash flows has been prepared for the group.

2.3. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

The Trustees consider the charity has adequate resources to continue in operational existence for the foreseeable future, including the next 12 months from the date of signing these financial statements. The Trustees also consider that the aforementioned resources would allow the charity to meet its obligations and debt as they fall due Accordingly the financial statements have been prepared on a going concern basis.

2.4. Significant judgements and estimations

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Tangible fixed assets

The useful economic lives of non-current assets have been derived from the judgement of the Trustees using their best estimate of written down period.

Accruals and Provisions

The Trustees apply judgement in determining the amount and timing of accruals and provisions, based on the best information available and potential future outflows arising from past events.

Investments

Judgement is required when assessing the valuation of investments, particularly where market data is limited or where indicators of impairment must be evaluated. The Trustees assess financial performance, net asset values and other relevant information to determine whether the carrying value remains appropriate.

2.5. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.6. Incoming Resources

All income is recognised once the charity has entitlement to income, it is probable that income will be received, and the amount of income receivable can be measured reliably.

Donations

Donations income is accounted for where there is entitlement, probability and is measurable.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount.

2.7. Resources Expended

Expenditure is accounted for on an accrual basis within the Statement of Financial Activity and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

- Costs of generating funds are those costs incurred in attracting donation income, in particular the costs of maintaining the charity's profile within the sector.
- Expenditure relating to running the Mosque are those elements of expenditure directly incurred in performing these activities.
- Support costs comprise office expenses, and other overheads, are allocated to charitable activities on a basis consistent with the resources consumed by each activity. As the charity currently undertakes only one charitable activity and has no fundraising activities, all support costs are allocated to that activity.
- Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.
- Costs are allocated between restricted and unrestricted funds according to the terms of the income. Where items expensed are mixed, they are apportioned between the categories according to the income they relate to.

Value added tax

Value added tax not recoverable is included in the relevant costs in the Statement of Financial Activities.

2.8. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to the statement of financial activities over its estimated economic life of five years on a straight-line basis, which the trustees consider to reflect its useful economic life.

2.9. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold Buildings	2% (50 Years) straight line basis
Plant & Machinery	25% (4 Years) straight line basis
Fixtures & Fittings	25% (4 Years) straight line basis
Computer Equipment	33.3% (3 Years) straight line basis

Charity's fixed assets are carried at their historical cost, minus the accumulated depreciation and accumulated impairment losses associated with those assets.

Freehold land and buildings are stated at cost less accumulated depreciation and impairment losses.

Freehold land, including the land on which Cambridge Mosque is situated, is not depreciated as the trustees consider that it has an indefinite useful life.

Cemetery land is not depreciated in accordance with Section 91 of the Taxation Act 1988. The land is utilised and disposed of on a plot-by-plot basis and, accordingly, depreciation is not considered appropriate.

2.10. Investments

Investments in subsidiary undertakings are stated at cost less impairment. The charity has prepared consolidated financial statements which include the results, assets and liabilities of the subsidiary on a line-by-line basis, eliminating intra-group transactions.

2.11. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.12. Financial Instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost with the exception of investments which are held at fair value. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

2.13. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

2.14. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.15. Provisions and Contingencies

Provisions

Provisions are recognised when the charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

Contingencies

Contingent liabilities are not recognised. Contingent liabilities arise as a result of past events when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the charity's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

2.16. Pensions

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	Endowment funds £	2024 Total funds £
Donations and gifts:				
Public donations and gifts	809,918	178,719	-	988,637
Mosque collections	104,054	-	-	104,054
Corporate donations	15,300	-	-	15,300
Event donation collection	329,301	-	-	329,301
Gift Aid	37,601	1,302	-	38,903
Endowments	-	-	100,000	100,000
	<u>1,296,174</u>	<u>180,021</u>	<u>100,000</u>	<u>1,576,195</u>

	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 Total funds £
Donations and gifts:				
Public donations and gifts	588,060	603,273	-	1,191,333
Mosque collections	129,479	-	-	129,479
Corporate donations	18,750	-	-	18,750
Event donation collection	231,511	-	-	231,511
Gift Aid	80,756	20,457	-	101,213
Endowments	-	-	-	-
	<u>1,048,556</u>	<u>623,730</u>	<u>-</u>	<u>1,672,286</u>

4. Income from Other Trading Activities

	2024 Unrestricted funds £	2023 Unrestricted funds £
Income from other trading activities	<u>8,030</u>	<u>-</u>

Income from other trading activities comprises income generated from the sale of cemetery plots and related cemetery services. Such income is recognised when the significant risks and rewards of ownership have transferred to the purchaser and the income can be measured reliably.

5. Investment Income

	2024 Unrestricted funds £	2023 Unrestricted funds £
Bank interest receivable	<u>1,046</u>	<u>1,668</u>

6. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets - owned	905,592	914,437
Amortisation of intangible fixed assets	<u>9,893</u>	<u>-</u>

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

7. Analysis of Expenditure

	2024		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	45,516	-	45,516
Mosque running costs	75,183	1,337,944	1,413,127
Support costs	-	20,589	20,589
Governance costs	-	19,099	19,099
Direct staff costs	291,930	-	291,930
Charitable activities	162,591	-	162,591
Trading activities	15,504	9,893	25,397
	<u>590,724</u>	<u>1,387,525</u>	<u>1,978,249</u>
	2023		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	85,490	-	85,490
Mosque running costs	96,402	1,339,941	1,436,343
Support costs	-	19,256	19,256
Governance costs	-	14,026	14,026
Direct staff costs	219,067	-	219,067
Charitable activities	257,881	-	257,881
	<u>658,840</u>	<u>1,373,223</u>	<u>2,032,063</u>

8. Support Costs

	2024				
	Mosque running costs	Support costs	Governance costs	Trading activities	Total
	£	£	£	£	£
Premises expenses:					
Light and heat	100,980	-	-	-	100,980
Cleaning	122,530	-	-	-	122,530
Security costs	58,916	-	-	-	58,916
General administration:					
Travel expenses - trustees	-	-	3,090	-	3,090
Repairs, renewals and maintenance	55,622	-	-	-	55,622
Insurance	94,304	-	-	-	94,304
Audit fees	-	-	14,400	-	14,400
Legal fees	-	-	1,609	-	1,609
Bank charges	-	1,125	-	-	1,125
Office overheads	-	19,464	-	-	19,464
Depreciation:					
Depreciation of plant and machinery	434,843	-	-	-	434,843
Depreciation of fixtures and fittings	10,804	-	-	-	10,804
Depreciation of computer equipment	1,899	-	-	-	1,899
Depreciation of freehold property	458,046	-	-	-	458,046
Amortisation	-	-	-	9,893	9,893
	<u>1,337,944</u>	<u>20,589</u>	<u>19,099</u>	<u>9,893</u>	<u>1,387,525</u>

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

	Mosque running costs	Support costs	Governance costs	2023 Total
	£	£	£	£
Premises expenses:				
Light and heat	112,782	-	-	112,782
Cleaning	123,210	-	-	123,210
Security costs	86,134	-	-	86,134
General administration:				
Repairs, renewals and maintenance	70,024	-	-	70,024
Insurance	33,248	-	-	33,248
Audit fees	-	-	12,000	12,000
Legal fees	-	-	2,026	2,026
Bank charges	106	-	-	106
Office overheads	-	19,256	-	19,256
Depreciation:				
Depreciation of plant and machinery	434,843	-	-	434,843
Depreciation of fixtures and fittings	18,716	-	-	18,716
Depreciation of computer equipment	2,832	-	-	2,832
Depreciation of freehold property	458,046	-	-	458,046
	<u>1,339,941</u>	<u>19,256</u>	<u>14,026</u>	<u>1,373,223</u>

9. Auditor's Remuneration

Remuneration received by the charity's auditors and their associates during the year was as follows:

	2024	2023
	£	£
Audit Services		
Audit of the company's financial statements	<u>14,400</u>	<u>12,000</u>

10. Staff Costs

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	273,315	208,387
Social security costs	16,474	8,708
Other pension costs	2,141	1,972
	<u>291,930</u>	<u>219,067</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000. The charity considers its key management personnel to comprise the Operations Director, who has authority and responsibility for planning, directing and controlling the daily activities of Mosque. Total remuneration paid to key management personnel during the year was £47,000.

11. Average Number of Employees

Average number of employees during the year was as follows:

	2024	2023
Charitable Activities	10	14
Administration	8	9
	<u>18</u>	<u>23</u>

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

12. Intangible Assets

	Goodwill £
Cost	
As at 1 January 2024	-
Additions	65,954
As at 31 December 2024	<u>65,954</u>
Amortisation	
As at 1 January 2024	-
Provided during the period	9,893
As at 31 December 2024	<u>9,893</u>
Net Book Value	
As at 31 December 2024	<u>56,061</u>
As at 1 January 2024	<u>-</u>

Goodwill arose on the acquisition of the Group's wholly owned subsidiary, Countryside Burials Limited, on 2 April 2024 and represents the excess of the consideration transferred over the fair value of the identifiable net assets acquired, after recognition of a deferred tax liability arising on the fair value uplift of freehold land.

13. Tangible Assets - Consolidated

	Land & Property				
	Freehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost or Valuation					
As at 1 January 2024	29,599,561	4,340,222	363,024	13,353	34,316,160
Additions	103,325	-	1,181	251	104,757
Revaluation	252,619	-	-	-	252,619
As at 31 December 2024	<u>29,955,505</u>	<u>4,340,222</u>	<u>364,205</u>	<u>13,604</u>	<u>34,673,536</u>
Depreciation					
As at 1 January 2024	2,234,962	2,061,040	326,500	10,072	4,632,574
Provided during the period	458,046	434,843	10,804	1,899	905,592
As at 31 December 2024	<u>2,693,008</u>	<u>2,495,883</u>	<u>337,304</u>	<u>11,971</u>	<u>5,538,166</u>
Net Book Value					
As at 31 December 2024	<u>27,262,497</u>	<u>1,844,339</u>	<u>26,901</u>	<u>1,633</u>	<u>29,135,370</u>
As at 1 January 2024	<u>27,364,599</u>	<u>2,279,182</u>	<u>36,524</u>	<u>3,281</u>	<u>29,683,586</u>

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

13. Tangible Assets – Charity

	Land & Property Freehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost or Valuation					
As at 1 January 2024	29,599,561	4,340,222	363,024	13,353	34,316,160
Additions	-	-	1,181	251	1,432
As at 31 December 2024	<u>29,599,561</u>	<u>4,340,222</u>	<u>364,205</u>	<u>13,604</u>	<u>34,317,592</u>
Depreciation					
As at 1 January 2024	2,234,962	2,061,040	326,500	10,072	4,632,574
Provided during the period	458,046	434,843	10,804	1,899	905,592
As at 31 December 2024	<u>2,693,008</u>	<u>2,495,883</u>	<u>337,304</u>	<u>11,971</u>	<u>5,538,166</u>
Net Book Value					
As at 31 December 2024	<u>26,906,553</u>	<u>1,844,339</u>	<u>26,901</u>	<u>1,633</u>	<u>28,779,426</u>
As at 1 January 2024	<u>27,364,599</u>	<u>2,279,182</u>	<u>36,524</u>	<u>3,281</u>	<u>29,683,586</u>

14. Investments and results from trading activities of subsidiary

Countryside Burials Limited (03803700) is a private company limited by shares, incorporated in England and Wales on 8 July 1999. The charity holds 100% of the issued share capital, giving it full control of the entity. The subsidiary carries out provision and management of burial services and associated trading activities on behalf of the charity, with profits being distributable to Cambridge Mosque Trust.

Charity investment is valued at £355,944 The registered office of the company is 309-313 Mill Road, Cambridge, England, CB1 3DF.

For the purposes of consolidation, the assets and liabilities of Countryside Burials Limited have been included at their fair values at the date of acquisition. The consolidated financial statements of the group have been audited.

The capital and reserve of Countryside Burials Limited as at 31 December 2024 were £93,108.

Income and expenditure	Period ended 2024 £
Income	8,030
Expenditure	(15,504)
Amortisation of goodwill	(9,893)
Loss for the year	<u>(17,367)</u>

15. Debtors

Due within one year	Consolidated 2024 £	Charity 2024 £	Charity 2023 £
Other debtors	<u>60,516</u>	<u>60,386</u>	<u>29,589</u>

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

16. Creditors: Amounts Falling Due Within One Year

	Consolidated 2024	Charity 2024	Charity 2023
	£	£	£
Trade creditors	30,022	30,022	51,112
Bank loans and overdraft	-	-	1,217
Taxation and social security	7,408	7,343	6,879
Accruals and deferred income	43,666	25,011	32,524
	<u>81,096</u>	<u>62,376</u>	<u>91,732</u>

17. Deferred tax Provisions

	Totals
	£
Additions	63,155
Balance at 31 December 2024	<u>63,155</u>

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the reporting date.

A deferred tax liability has been recognised in relation to the fair value uplift on freehold land arising on the acquisition of the Group's wholly owned subsidiary. The liability represents the estimated future corporation tax payable on the difference between the carrying value of the land in the Group balance sheet and its tax base.

Deferred tax has been calculated using a tax rate of 25%, being the rate expected to apply when the timing difference reverses.

18. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,141 (2023: £1,972). At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

19. Movement in Funds-Consolidated

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	341,703	1,305,250	(985,451)	661,502
Designated:				
Toddler group	2,633	-	-	2,633
Total unrestricted funds	<u>344,336</u>	<u>1,305,250</u>	<u>(985,451)</u>	<u>664,135</u>
Restricted funds				
Donations	23,267,069	-	(905,592)	22,361,477
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	19,249	(19,249)	-
Janazah	975	60	-	1,035
Zakat	4,521	55,961	(35,242)	25,240
Disaster relief	4,963	54,251	(32,215)	26,999
Cemetery	360,000	50,000	-	410,000
Social and education	-	500	(500)	-
Total restricted funds	<u>30,334,790</u>	<u>180,021</u>	<u>(992,798)</u>	<u>29,522,013</u>
Endowment funds				
Expendable:				
Endowment fund	-	100,000	-	100,000
Total funds	<u>30,679,126</u>	<u>1,585,271</u>	<u>(1,978,249)</u>	<u>30,286,148</u>

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

19-Movement in Funds-Charity Comparative				
	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	151,224	1,050,224	(859,745)	341,703
Designated:				
Toddler group	2,633	-	-	2,633
Total unrestricted funds	153,857	1,050,224	(859,745)	344,336
Restricted funds				
Donations	24,181,505	-	(914,437)	23,267,068
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	19,725	(19,725)	-
Janazah	825	150	-	975
Zakat	3,785	102,294	(101,557)	4,522
Disaster relief	-	140,701	(135,738)	4,963
McMillan	-	861	(861)	-
Cemetery	-	360,000	-	360,000
Total restricted funds	30,883,378	623,730	(1,172,318)	30,334,790
Total funds	31,037,235	1,673,954	(2,032,063)	30,679,126
20. Movement in Funds - Charity				
	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	341,703	1,297,164	(960,055)	678,812
Designated:				
Toddler group	2,633	-	-	2,633
Total unrestricted funds	344,336	1,297,164	(960,055)	681,445
Restricted funds				
Donations	23,267,069	-	(905,592)	22,361,477
Donated land	6,697,262	-	-	6,697,262
Fitrana	-	19,249	(19,249)	-
Janazah	975	60	-	1,035
Zakat	4,521	55,961	(35,242)	25,240
Disaster relief	4,963	54,251	(32,215)	26,999
Cemetery	360,000	50,000	-	410,000
Social and education	-	500	(500)	-
Total restricted funds	30,334,790	180,021	(992,798)	29,522,013
Endowment funds				
Expendable:				
Endowment fund	-	100,000	-	100,000
Total funds	30,679,126	1,577,185	(1,952,853)	30,303,458

The Cambridge Mosque Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

21. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties while carrying out their duties for the charity were as follows:

	2024	2023
	£	£
Travel	3,090	-

During the year, no trustees received any remuneration, salaries or other benefits for their role as trustee (2023: £nil).

No other expenses, honoraria, or payments were made to trustees, and no trustee received payment for professional or other services provided to the charity.

22. Related Party Disclosures

During the year, the charity received a donation of £300,000 from Muslim Academic Trust (MAT), a related charity with which the charity shares two trustees. The donation was made voluntarily and without restrictions and has been recognised as unrestricted income in the Statement of Financial Activities.

The transaction was carried out at arm's length in accordance with the charity's related-party and conflict-of-interest policies. All trustees with a conflict of interest declared their connection and did not participate in decisions relating to the donation.

No trustee or related individual received any personal benefit from this transaction, and there were no outstanding balances with MAT at the year-end (2023: £nil).

23. Funds descriptions

Donations

All donation received prior to the completion of the mosque in March 2019 were for the purpose of building and equipping mosque in Cambridge on the donated land.

Donated land

Land was donated for the purpose of building a mosque in Cambridge.

Fitrana

Funds to support the poor to celebrate Eid-al-Fitr.

Janazah

All funds received are for the support funeral costs for the poor.

Zakat

All funds received are for the relief of poverty

McMillan

Funds to be donated to MacMillan Cancer Appeal

Toddler group

Funds designated for activities and running costs of the toddler group.

Disaster relief

Funds restricted for providing emergency aid and support in response to disasters.

Cemetery

Funds designated for the maintenance, development, and operational costs of the cemetery.

Endowment

Funds capital to be retained permanently, with only the income generated available for charitable purposes.